

UNWLA SOCIAL WELFARE FUNDRAISING& DONATIONS GUIDELINES

The UNWLA plays an important role in serving as the intermediary between donors and beneficiaries; therefore, we have both an ethical and legal obligation to ensure proper handling of funds to carry out the mission for which they were intended. Clear and transparent guidelines and policies for fundraising activities are essential for ensuring responsible use of funds for designated purposes and demonstrating our commitment to ethical practices.

To better promote and coordinate the many UNWLA Social Welfare projects and to be accountable to our donors and the Internal Revenue Service (IRS), the following guidelines have been updated December 1, 2024. Specifically, they pertain to:

- A. How to proceed when fundraising/donating to an approved and established UNWLA Social Welfare project.
- B. How to proceed when fundraising/donating to a new project **not part** of the approved and established Social Welfare Program.

NOTE: Please be aware that the UNWLA **does not fund** the following:

- Due to insurance costs and liability issues, the UNWLA does not buy automobiles or build or buy homes in the United States. In other countries, including Ukraine, the UNWLA does not build or buy homes, fund renovations to government owned buildings or create monuments.
- 2. With the escalation of war February 24, 2022, UNWLA allows funds to be used for the purchase of ambulances and automobiles designated for the transport of the wounded, citizens, and delivery of humanitarian aid. However, the purchase of funding of any items that are of a military nature or can be deemed as such is not aligned with our 501(c)(3) status and therefore is not permitted.
- 3. UNWLA does not donate funds to other organizations outside of Ukraine with a similar mission to our own. We provide direct support to the initiatives that we have evaluated and deemed reliable. Those who contribute to our organization should be secure in the knowledge that the funds they donate

are going to the places and programs for which they are intended. Finally, we are not a "feeder" organization that collects donations and funnels them to other not for profit charities outside of Ukraine.

- 4. UNWLA may contribute resources to another organization with a mission similar to our own but only if a) equal credit is established for UNWLA and b) the initiative is something that the UNWLA could not undertake on its own. Examples are the publication of a book, the sponsorship of a film, lecture or musical concert, or educational series and scholarships.
- 5. UNWLA does not pay caretaker salaries or salary upgrades.
- 6. No funds may be paid out of UNWLA National, Regional, or Branch accounts to benefit family members, relatives, friends, neighbors, or acquaintances of UNWLA members. Such an expenditure is strictly prohibited under IRS 501(c)(3) and the federal tax regulations governing tax-exempt organizations because it violates the requirement that tax exempt-organizations must be operated exclusively for exempt purposes such as serving public and not private interests. Such an expenditure relieves the member (or her family) of the economic burden of providing financial or medical assistance to a family member benefit of, relative, or friend, etc., and, therefore constitutes benefit to the private individual.

A. FUNDRAISING FOR APPROVED AND ESTABLISHED SOCIAL WELFARE PROJECTS

All the projects below have been approved by the UNWLA National Board and have trusted intermediaries in Ukraine who have ensured the integrity and legitimacy of each of these projects and through whom funds are delivered to recipients.

<u>BABUSI FUND</u> is a UNWLA program that has provided essential support to older women in Ukraine for nearly sixty years. Established to help women who face financial hardship due to low pensions and limited social support, the *Babusi* Fund offers stipends to supplement financial needs of Ukraine's elderly women.

>>>HOW TO HELP: Send financial donations directly to UNWLA headquarters.

MEDICAL AID: SUPPORTING HOSPITALS IN UKRAINE is an initiative to bring critically needed medical supplies to hospitals across Ukraine especially serving those wounded in war. From 2014 until 2022, UNWLA supplied a steady stream of medical supplies from available funds. Between 2022-2024, UNWLA sent millions of dollars of

aid in the form of external fixators, wound vacs, albumin and emergency surgical supplies. More recently, UNWLA purchased a sterilization system valued at close to \$90,000 for the Center for Pediatric Cardiology and Cardiac Surgery.

The UNWLA may underwrite the purchase of medical equipment for hospitals in Ukraine upon the hospitals' written requests, review of documentation and approval of the Social Welfare Chair and National Executive.

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MENTAL HEALTH is a need that has evolved as a result of the escalated war. Currently, UNWLA sponsors two mental health initiatives in Ukraine:

UA Mental Help provides free psychological support, education, and a community to help Ukrainians traumatized by the ongoing war. A four-tier system is available for those who self-identify as in need of services. Services include a hotline, virtual individual therapy, virtual group therapy, and veteran therapy.

Spiv Diia Foundation provides a variety of opportunities to those in Ukraine in need of support due to the ongoing war. Food, clothing, and hygiene products are provided. UNWLA supplies funding for the provision of psychological and emotional counseling sessions to children both in individual and group counseling sessions in one of the many activity centers they have established throughout Ukraine.

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<u>ORPHANS FUND</u> supports children in orphanages, internally displaced children, and children in foster home settings. The fund supports physical needs, such as clothing, food, hygiene, and medical care.

Additionally, working together in close partnership with the Lviv Archdiocese of the Ukrainian Greek Catholic Church, UNWLA sponsors a winter and spring camp for children who have been displaced from Central and Eastern Ukraine, orphans and children who have lost a parent due to the war. These intensive immersive experiences provide traumatized children counseling in a safe space, respite from the stresses of everyday life, spiritual guidance and an opportunity to experience team building in a supportive environment.

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PEDIATRIC BURN VICTIMS FUND is a partnership established in 2012 with "Doctors Collaborating to Help Children" to conduct outreach missions in Ukraine. Bringing together top pediatric burn specialists from around the US and elsewhere, the pediatric burn mission has several key objectives: Firstly, it aims to offer specialized medical treatment to Ukrainian children suffering from life threatening burn injuries, including surgeries, wound care, and rehabilitation. Secondly, the mission seeks to enhance the knowledge and expertise of local medical staff by conducting training programs and workshops. The mission prioritizes psychological support, recognizing the emotional impact of burn injuries on children and their families. There are also burn prevention workshops conducted for families and caregivers.

HOW TO HELP: Send financial donations directly to UNWLA headquarters.

SOCIAL WELFARE FUND supports unique emergency needs that may arise. These projects are usually initiated by the UNWLA National Executive Committee. Examples of past projects include humanitarian support for victims of tragedies such as the destruction of the Kakhovka Dam, Center for Pediatric Cardiology and Cardiac Surgery campus and the Kherson attack. Longer term support to organizations such as AICM Ukraine who have the ability to reach tens of thousands of individuals, also originates from contributions to this fund.

>> HOW TO HELP: Send financial donations directly to UNWLA headquarters.

WOMEN ON THE FRONT LINES is a partnership with the NGO *Zemliachky* providing funds directed toward the purchasing of supplies and funding mental health programs for women on active duty. Beginning in 2023, this initiative funds winter uniforms tailored to female bodies, boots, outerwear, and other personal items for women on the frontlines. In 2024, it has been reported that nearly 70,000 women are actively engaged in defending their homeland.

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B. FUNDRAISING FOR NEW SOCIAL WELFARE PROJECTS THAT ARE NOT ON THE APPROVED AND ESTABLISHED LIST:

Any Social Welfare project proposed by a Regional Council or Branch not part of the accepted and established Social Welfare program must **first be approved** by the <u>National Social Welfare Chair</u> by utilizing the attached "<u>New Project Proposal</u>" form.

This is to ensure that the proposed project aligns with the UNWLA mission, has been vetted to ensure its legitimacy, and complies with IRS rules.

If the proposed project is approved, the Branch/Regional Council must ensure the aid they send goes to the right party by obtaining evidence in the form of a report, correspondence, and/or photographs which should be retained for audit purposes.

Examples of new projects requiring a New Project Proposal form:

- Support of a new foster home or orphanage in Ukraine:
 - ✓ Ukraine is currently trying to move away from orphanages and toward foster care. This is because the government recognizes children do well in a family environment where they can better adjust to life within society once they reach adulthood. Nevertheless, if a Branch/Regional Council identifies a new foster home or orphanage they wish to support, the National Social Welfare Chair will assess the request.
- Soldiers or their families who you have identified through your own sources:
 - ✓ When completing a New Project Proposal form, please attach documentation, including a death certificate or physician's written diagnosis, head of household name, address, phone number, and a written statement from families regarding their need. Recipients of direct aid may not be related or friends of UNWLA members.
- Hospitals or clinics requiring medical supplies and equipment:
 - ✓ If your Branch/Regional Council has supplies/equipment you want to donate to Ukrainian hospitals directly, you must complete the New Project Proposal form describing the equipment/supplies you wish to donate, name and address of the medical facility, and a written commitment from the hospital stating that they will use the received items and have personnel trained to use the equipment. Arrangement for shipping of medical supplies and equipment must be provided by the Branch.

Updated: December 1, 2024